

## WHAT IS CLAIMED IS:

1. A semiconductor device, comprising:

a semiconductor substrate;

5 a first transistor which includes a first gate electrode which is formed on said semiconductor substrate, a first sidewall insulating film which is formed on a side of said first gate electrode on said semiconductor substrate and first source/drain active layers which are formed in said semiconductor substrate; and

a second transistor which includes a second gate electrode which is formed on said semiconductor substrate, a second sidewall insulating film which is formed on a side of said second gate electrode on said semiconductor substrate and second source/drain active layers which are formed in said semiconductor substrate, wherein

layers of insulating films which compose said second sidewall insulating film are more in number than layers of an insulating film which compose said first sidewall insulating film, and accordingly, a width of said second sidewall insulating film in a channel direction of said second transistor is larger than a width of said first sidewall insulating film in a channel direction of said first transistor.

2. The semiconductor device according to claim 1, wherein

20 said first sidewall insulating film includes a silicon nitride film, and

said second sidewall insulating film includes a silicon nitride film and a silicon oxide film.